

July 20, 2015 7:00 P.M.

JONES COUNTY BOARD OF COMMISSIONERS

REGULAR MEETING

JONES COUNTY OFFICE COMPLEX – COMMISSIONERS’ ROOM

MINUTES

COMMISSIONERS PRESENT:

Sondra Ipock-Riggs, Chairperson
Joseph Wiggins, Vice-Chairman
Frank Emory, Commissioner (via Phone)
Zack Koonce, Commissioner
Michael Haddock, Commissioner

OFFICIALS PRESENT:

Franky J. Howard, County Manager
Angelica Hall, Clerk

The Chairperson called the meeting to order. Commissioner Zack Koonce gave the invocation.

MOTION was made by Commissioner Mike Haddock, seconded by Commissioner Zack Koonce, and unanimously carried **THAT** the agenda be **APPROVED** with the following additions:

8. Trenton Fire Department Agreement Lease/Purchase
9. Capital Request- Jail
10. Library Board Appointment

PUBLIC COMMENT PERIOD:

No public comment

1. RECOVERY INNOVATIONS

Mr. Jeffrey Payne the Outreach Coordinator for Recovery Innovations spoke to the Board about the program which provides mental health and recovery services. Mr. Payne explained that all the services offered are free to all individuals 18 and over. Mr. Payne explained to the Board that they were meeting at LCC and had anywhere between two to six participants, however, due to LCC guidelines there was an issue with the participants being able to attend for free. This issue has caused Mr. Payne to seek a new facility where he could hold the group sessions free to the participants. Mr. Payne asked the Board if there were any available facilities within the county where the groups could meet. The Board suggested Mr. Payne contact his supervisor to find out about money that is available to rent facilities to hold the group sessions. Also, they suggested he contact the owners of the CDC building and speak with them about the use of their facility.

2. TAX OFFICE SETTLEMENT REPORT 2014-2015

Samuel Croom presented 2014-2015 Settlement Report to the Board. **MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Joseph Wiggins and unanimously carried **THAT** the Tax Office Settlement Report 2014-2015 be **APPROVED** as presented. A copy of this settlement report is marked **EXHIBIT A** and is hereby incorporated and made a part of the minutes.

3. TAX COLLECTOR CHARGE

Samuel Croom requested to be charged as the Tax Collector for fiscal year 2015-2016. **MOTION** made by Commissioner Joseph Wiggins, seconded by Commissioner Zack Koonce and unanimously carried **THAT** Samuel Croom be **CHARGED** as the Tax Collector for fiscal year 2015-2016. A copy of the Tax Collector Charge is marked **EXHIBIT B** and is hereby incorporated and made a part of the minutes.

4. PRESENT USE VALUE LATE APPLICATIONS

Mr. Samuel Croom informed the Board of the following citizens that filed late applications for present-use value. There was no discussion. **MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Frank Emory and unanimously carried **THAT** the following applications be **APPROVED** as presented:

Joseph E. Blizzard/Marie W. Blizzard
Jack and Carol Metts

5. RE-APPOINTMENT OF HEALTH DEPARTMENT BOARD MEMBERS

MOTION made by Commissioner Zack Koonce, seconded by Commissioner Mike Haddock and unanimously carried **THAT** the following members be reappointed to the Jones County Board of Health for a three-year term to expire January 2018:

Don Campbell
Shivon Cannon
Robert Jolly

6. CONGRESSMAN JONES OFFICE IN REGARDS TO PEDRO

Mr. Howard presented the Board with information from Congressman Jones Office in regards to PEDRO. This is informational only no action needed by the Board.

7. NCACC ANNUAL CONFERENCE INFORMATION

Mr. Howard presented the Board with a detailed agenda for the upcoming NCACC Conference in Pitt County. This is informational only no action needed by the Board.

8. TRENTON FIRE DEPARTMENT AGREEMENT LEASE/PURCHASE

Mr. Franky Howard presented the Board with the Draft Lease/Purchase Agreement and Houston Galveston Area Council Bid package for the Fire Truck which will be purchased for the Trenton Fire Department. He also explained again how Trenton VFD will be paying \$87,000 up front towards the Truck purchase and the remainder will be paid through a loan from Jones Onslow EMC to Jones County. Per the Lease Purchase Agreement, Trenton VFD will be paying \$25,000/year to Jones County for the next ten years to pay back this Loan to Jones Onslow EMC. Once the loan is closed with Jones Onslow EMC and we have a Job number for the Truck we will execute the final Lease Purchase Agreement **MOTION** made by Commissioner Joseph Wiggins, seconded by Commissioner Zack Koonce and unanimously carried **THAT** Jones County will use the Huston Galveston Area Council

Cooperative Purchasing platform to purchase the Fire Truck for Trenton VFD at a price of \$337,000 and that County Manager Franky Howard is authorized to sign the purchase agreement for this truck.

9. CAPITAL ITEM REQUEST- JAIL

Mr. Franky Howard presented the Board with a capital request from the Jail. The request is for a Pipe Touch Button Reader approximate cost \$606.05. **MOTION** made by Commissioner Zack Koonce, seconded by Commissioner Frank Emory and unanimously carried **THAT** the Capital request be **APPROVED** as presented.

10. LIBRARY BOARD APPOINTMENT

MOTION made by Commissioner Joseph Wiggins, seconded by Commissioner Zack Koonce and unanimously carried **THAT** the following individuals be appointed to the Library Board for a six-year term to expire December 2021:

Nancy Brown
Anna Craft
Cora Davenport

COUNTY MANAGER'S REPORT

Mr. Howard informed the Board that the town of Maysville had a sewer leak on Saturday, July 18th and there was a video sent to the news station. Mr. Howard informed the Board that Eric Merritt was handling the issue and advisories were sent out.

Mr. Howard informed the Board that the town Pollocksville was no longer on the county system.

COMMISSIONER'S REPORTS

Commissioner Zack Koonce expressed his concerns about the new four way stop on Ten-Mile Fork Road and requested Mr. Howard write a letter inquire about a flashing light being put up to provide more of a visual warning to drivers of the changes.

Chairperson Sondra Ipock-Riggs stated all requests for county funds need to be completed in writing and need to be signed off and approved by Franky Howard before going to accounts payable. Also, appointments need to be made for all individuals who need to speak with Mr. Franky Howard and no individuals are to be allowed in administration's office area unless they have an appointment and are escorted to the back by one of the workers.

Commissioner Mike Haddock inquired about the towing in the county.

PUBLIC COMMENT

No public comment

MOTION made by Commissioner Joe Wiggins, seconded by Commissioner Zack Koonce, and unanimously carried **THAT** the meeting be **ADJOURNED** at 8:15 pm.

Sondra Ipock-Riggs
Chairperson

Angelica Hall
Clerk to the Board



COUNTY OF JONES

JONES COUNTY TAX OFFICE

P.O. Box 87

TRENTON, NORTH CAROLINA 28585-0087

Samuel B. Croom
Tax Administrator

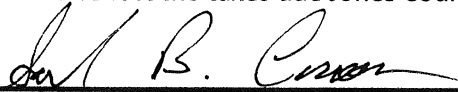
Phone: 252-448-2546
Fax: 252-448-1080
scroom@jonescountync.gov

July 20, 2015

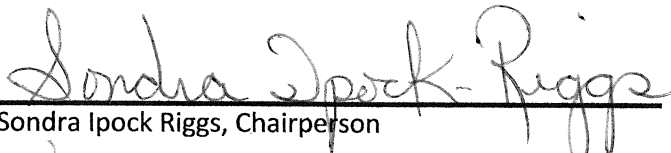
I, Samuel B. Croom, Jones County Tax Collector provide the attached 2014 Levy Settlement Reports to the Jones County Board of Commissioners. These reports are summaries of detailed reports on payments collected in the Jones County Tax Office, uncollected taxes due Jones County and a summary of deferred taxes. Detailed lists are stored in the Jones County Tax Office on paper and on computer software.

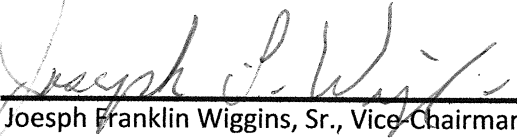
I have made diligent efforts to collect the taxes due Jones County by all means available to me.

Prepared by:


Samuel B. Croom, Jones County Tax Collector

Accepted by: Jones County Commissioners


Sondra Ipock Riggs, Chairperson


Joseph Franklin Wiggins, Sr., Vice-Chairman


Charlie Franklin Emory, Jr., Commissioner


William Michael Haddock, Commissioner


Zacharias Amos Koonce, III, Commissioner

Summary of Total Collections
in Jones County Tax Office
Year Ending June 30, 2015

Month	2015 Prepayments	2014 County Levy	2014 County Releases	Prior Years County Releases	2014 Other Districts' Releases	Prior Years Other Districts' Releases	Prior Years County Levy	Maysville Levy (Town)	Pollocksville Levy (Town)	Trenton Levy (Town)	Rock Creek FD Levy	Pollocksville FD Levy	Trenton FD Levy	Comfort FD Levy	Hargetts Xroads FD Levy	Drainage	2014 Total
July		70,610.14	120.64	196.97	-	8.64	48,216.37	3,651.32	143.49	748.58	8.70	436.06	1,663.68	18.00	68.05	1.09	125,565.48
August		664,459.24	1,706.02	362.80	444.09	-	34,290.52	38,299.67	61.16	6,213.07	1,119.06	4,660.24	4,310.37	1,349.11	1,650.21	857.66	757,270.31
September		343,239.70	2,365.17	234.68	79.02	-	34,277.68	16,461.04	-	4,737.78	740.78	1,469.35	2,434.93	598.59	1,233.48	204.50	405,397.83
October		218,063.89	2,343.32	-	18.90	-	25,609.82	5,985.46	7.02	2,353.73	321.22	1,236.89	1,873.86	390.73	528.45	124.48	256,495.55
November		651,105.14	307.80	139.70	77.71	59.21	30,715.77	33,187.91	5.49	6,335.78	1,801.14	5,112.96	3,577.10	1,247.10	1,237.44	350.83	734,676.66
December		1,967,423.86	148.82	175.27	6.13	-	15,114.26	40,875.35	10.96	15,189.80	1,838.46	11,503.11	10,641.85	4,438.11	5,943.05	764.95	2,073,743.76
January	16,011.39	882,067.75	6,529.17	-	27.11	-	12,943.53	15,979.88	41.73	6,489.94	749.83	6,251.72	3,583.88	1,689.57	2,924.83	1,857.47	934,580.13
February	3,299.65	304,622.14	330.05	229.23	14.17	170.04	18,967.59	19,325.14	72.48	3,648.96	222.78	1,983.69	2,239.48	625.10	580.98	114.47	352,402.81
March	7,655.30	152,068.86	183.78	-	8.97	-	24,819.14	8,298.26	-	2,874.83	9.56	1,446.14	1,031.80	363.57	374.84	65.30	191,352.30
April	10,990.19	103,203.92	866.34	11.98	15.38	-	23,644.99	6,842.08	-	359.83	6.03	516.72	865.38	291.04	193.23	78.53	136,001.75
May	2,456.05	49,438.24	694.53	57.38	144.68	-	10,506.11	3,416.13	45.26	201.68	32.80	335.53	432.63	62.32	193.55	5.57	64,669.82
June	2,046.15	30,380.66	60.00	-	-	-	13,243.56	1,710.65	-	262.36	9.15	174.17	219.57	54.02	216.12	3.61	46,273.87
Totals	42,458.73	5,436,683.54	15,655.64	1,408.01	836.16	237.89	292,349.34	194,032.89	387.59	49,416.34	6,859.51	35,126.58	32,874.53	11,127.26	15,144.23	4,428.46	6,078,430.27

*Notes: Releases not included in totals
Prepayments of 2014 taxes in July's totals
Prepayments of 2015 taxes are not in totals

Summary of Uncollected Tax Receipts by Year of Levy
Year Ending June 30, 2015

Year	Levy		Advertising Cost	Penalty		Total Due		Total Due Fire Districts and Drainage District						Totals
	County	Cities		County	Cities	County	Cities	Rock Creek FD	Pollocksville FD	Trenton FD	Comfort FD	Hargetts FD	Drainage	
2014	183,474.29	17,752.76		683.09	12.64	184,724.65	17,765.40	10.02	1,129.17	1,360.26	526.91	431.11	38.68	205,986.20
2013	86,123.35	7,611.12		350.14	12.98	86,653.61	7,624.10	15.41	-	-	-	-	10.73	94,303.85
2012	46,236.93	5,804.39		325.44	12.54	46,670.19	5,816.93	6.05	-	-	-	-	1.80	52,494.97
2011	31,973.79	3,324.67		215.44	42.55	32,270.55	3,367.22	0.30	-	-	-	-	-	35,638.07
2010	18,108.18	3,020.33		204.87	88.93	18,372.97	3,109.26	1.01	-	-	-	-	-	21,483.24
2009	14,605.72	1,953.15		180.22	44.86	14,837.44	1,998.01	0.14	-	-	-	-	-	16,835.59
2008	13,235.83	1,587.00		134.78	45.19	13,416.11	1,632.19	0.57	-	-	-	-	-	15,048.87
2007	11,843.68	1,682.46		180.54	37.01	12,062.56	1,719.47	-	-	-	-	-	-	13,782.03
2006	10,973.14	1,570.69		116.37	37.63	11,125.94	1,608.32	-	-	-	-	-	-	12,734.26
2005	11,292.99	2,032.36		489.59	286.99	11,812.58	2,319.35	-	-	-	-	-	-	14,131.93
Totals	427,867.90	46,338.93	1,198.22	2,880.48	621.32	431,946.60	46,960.25	33.50	1,129.17	1,360.26	526.91	431.11	51.21	482,439.01

Summary of Deferred Tax by Year of Levy
Year Ending June 30, 2015

Year	Deferment Amount (Tax Base)	Rollback Amount (Tax Base)	Deferment Not Billed (Tax Base)	Deferment (Tax Levy)	Interest Until 6/30/15	Total Deferment and Interest (Tax Levy)
2014	131,602,817	125,486	131,477,331	1,012,375	58,212	1,070,587
2013	89,240,511	226,146	89,014,365	712,115	105,037	817,152
2012	88,821,652	441,472	88,380,180	707,041	167,922	874,964
2011	88,557,251	757,725	87,799,526	649,716	212,782	862,499
Totals	398,222,231	1,550,829	396,671,402	3,081,248	543,953	3,625,201

EXHIBIT B

BOARD OF COUNTY COMMISSIONERS

SONDRA IPOCK RIGGS, Chairperson
862 Riggstown Rd.
Pollocksville, NC 28573

JOSEPH F. WIGGINS, Vice-Chair
641 Richlands Road
Trenton, NC 28585

FRANK EMORY
8466 Hwy 41 West
Richlands, NC 28574

ZACK KOONCE
1539 Ten Mile Fork Road
Trenton, NC 28585

MIKE HADDOCK
839 Henderson Road
Trenton, NC 28585

County of Jones

POST OFFICE BOX 340

TRENTON, NORTH CAROLINA 28585
(252) 448-7571 FAX (252) 448-1072

COUNTY MANAGER

FRANKY J. HOWARD
P.O. Box 340
Trenton, NC 28585

COUNTY ATTORNEY

JIMMIE B. HICKS
P.O. Drawer 889
New Bern, NC 28563

CLERK TO THE BOARD

Angelica Hall
P.O. Box 340
Trenton, NC 28585

WEBSITE:

www.jonescountync.gov

email:

jonescounty@jonescountync.gov

**State of North Carolina
County of Jones
To the Tax Collector of Jones County**

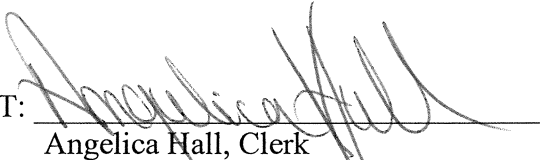
You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of Jones County Tax Collector and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Jones and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal this 20th day of July, 2015.

[SEAL]


Sondra Ipock-Riggs, Chairperson
Jones County Board of Commissioners

ATTEST:


Angelica Hall, Clerk
Jones County Board of Commissioners

Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

(G.S. 105-277.2 through G.S. 105-277.7)

County of Jones, NC

Tax Year 2015

Full Name of Owner(s) <u>Joseph E. Blizard / Marie W. Blizard</u>			
Mailing Address of Owner <u>1909 Cambridge Dr</u>			
City <u>Kinston</u>	State <u>NC</u>	Zip Code <u>28504</u>	
Home Telephone Number <u>252-522-0782</u>	Work Telephone Number <u>252-522-4588</u>	Ext. <u></u>	Cell Phone Number <u>252-521-9877</u>

Instructions

Application Deadline: This application must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land.

Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: www.dorn.com/downloads/CountyList.pdf. DO NOT submit this application to the North Carolina Department of Revenue.

- Office Use Only:

This application is for: (check all that apply)

☒ **AGRICULTURE** (includes Aquaculture)

☐ **HORTICULTURE**

☐ **FORESTRY**

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each tax parcel included in this application:

PARCEL ID	OPEN LAND in Production	OPEN LAND not in Production	WOOD LAND	WASTE LAND	CRP LAND	HOME SITE	OTHER (Describe in Comments)	TOTAL ACRES
<u>3495-88-2211-00</u>	<u>15.02</u>		<u>26.11</u>			<u>1.97</u>		<u>43.10</u>
<u>3495-76-8925-00</u>			<u>65.50</u>					<u>65.50</u>
								0.00
								0.00
								0.00

Comments: Operations expansion: 3495-88-2211-00 (Combination 2014)

☐ Yes ☐ No Does the applicant own property in other counties that is also in present-use value and is within 50 miles of this property? If YES, list the county or counties and parcel identification number(s):

County: Parcel ID:

County: Parcel ID:

IMPORTANT!

AGRICULTURE and HORTICULTURE applications with LESS than 20 acres of woodland generally need to complete PARTS 1, 2, and 4.

AGRICULTURE and HORTICULTURE applications with MORE than 20 acres of woodland generally need to complete PARTS 1, 2, 3, and 4.

FORESTRY applications need to complete PARTS 1, 3, and 4.

ADDITIONALLY, applications for CONTINUED USE of existing present-use value classification need to complete PART 5.

Please contact the Tax Assessor's office if you have questions about which parts should be completed.

Part 1. OwnershipOn what date did the applicant become the owner of the property? DATE: 1/2014If owned less than four full years on January 1, provide: Name of Previous Owner: Kenneth w JonesHow the Applicant is Related to the Previous Owner: no relation☐ Yes ☒ No ➤ Did one of the applicants reside on the property on January 1 of the year for which this application is made?

If YES, provide name of resident: _____

☒ Yes ☐ No ➤ Are any of the acres leased out to a farmer? If YES, indicate: Number of acres leased out: 15Name of farmer leasing the land: Mr Howard

Phone: _____

Choose the legal form of ownership from "a - e" below, and answer the questions, if any, for that ownership:☐ a. One Individual☐ b. Husband and Wife (as tenants by the entirety)☐ c. Business Entity. (Circle one: Corporation, Limited Liability Company, Partnership) List all the direct shareholders, members, or partners of the business entity and their farming activities:

Member: _____

Farming Activities: _____

Member: _____

Farming Activities: _____

Member: _____

Farming Activities: _____

Member: _____

Farming Activities: _____

☐ Yes ☐ No ➤ Are any of the direct shareholders, members, or partners either a business entity or trust (i.e. not an individual)? If YES, you must attach a breakdown of those business entities or trusts until you reach the individual level of ownership interest and you must describe those individuals' farming activities.☐ Yes ☐ No ➤ Once you have reached the individual level of ownership interest, are all of the individuals relatives of each other? (See G.S. 105-277.2(5a) for the definition of relative.)

State the principal business of the business entity: _____

☐ d. Trust. List the trustee(s), name of the trust, and all of the beneficiaries:

Trustee(s): _____

Name of trust: _____

Beneficiary: _____

Farming Activities: _____

Beneficiary: _____

Farming Activities: _____

Beneficiary: _____

Farming Activities: _____

Beneficiary: _____

Farming Activities: _____

☐ Yes ☐ No ➤ Are any of the beneficiaries either a business entity or trust (i.e. not an individual)? If YES, you must attach a breakdown of those business entities or trusts until you reach the individual level of ownership interest and you must describe those individual's farming activities.☐ Yes ☐ No ➤ Once you have reached the individual level of ownership interest, are all of the beneficiaries either the trust's creator or relatives of the creator? (See G.S. 105-277.2(5a) for the definition of relative.)☐ e. Tenants in common. List the tenants and their percentage of ownership (round to the nearest 0.1%):

Owner _____

%

Owner _____

%

Owner _____

%

Owner _____

%

☐ Yes ☐ No ➤ Are any of the tenants either a business entity or trust? If YES, you must make a copy of this page for each business entity or trust. You must complete the business entity section only or trust section only for each tenant, as appropriate, labeling each copy with the name of the business entity or trust.**The Tax Assessor may contact you for additional information after reviewing this application.**

Part 2. Agriculture and Horticulture

For the past three years and for each tax parcel within the farm unit, enter the agricultural or horticultural products actually produced on the land and the gross income from the sale of the products, including livestock, poultry, and aquatic species. **INCOME INFORMATION IS SUBJECT TO VERIFICATION.**

If payments are received from any governmental soil conservation or land retirement program, indicate the acres and amount of income in the table below. Provide the name of the program in the Product column.

Do not include income received from the rental of the land. Income must be from the sale of the product.

	ONE YEAR AGO 20 <u>14</u>			TWO YEARS AGO 20 <u>13</u>			THREE YEARS AGO 20 <u>12</u>		
Parcel ID	Product	Acres	Income	Product	Acres	Income	Product	Acres	Income
3495 88 2271		<u>15</u>	<u>1200</u>			<u>1200</u>			<u>1200</u>
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0

☐ Yes ☐ No ➤ If this application covers a horticultural tract used to grow **Christmas trees**, has a written management plan been prepared? If **YES**, attach a copy. If **NO**, attach a full explanation of your operation that contains at least the following: year each tract was planted, gross income from each tract, site management practices, number of trees per acre, and expected date of harvesting for each tract.

If this application covers an aquatic species farming operation, enter the total pounds produced for commercial sale annually for the last three years: Year 20 : lbs, Year 20 : lbs, Year 20 : lbs

Part 3. Forestry

Attach a complete copy of your forest management plan. Indicate below who prepared the plan:

☒ N.C. Division of Forest Resources ☐ Consulting Forester ☐ Owner ☐ Other

Note: The property must be actively engaged in the commercial growing of trees under a sound management program as of January 1 of the year for which application is made.

Key elements in a written plan for a sound forestland management program are listed below:

1. Management and Landowner Objectives Statement—Long range and short range objectives of owner(s) as appropriate.
2. Location—Include a map or aerial photograph that locates the property described and also delineates each stand referenced in the "Forest Stand(s) Description/Inventory and Stand Management Recommendations" (item 3 below).
3. Forest Stand(s) Description/Inventory and Stand Management Recommendations -- Include a detailed description of various stands within the forestry unit. Each stand description should detail the acreage, species, age, size (tree diameter, basal area, heights), condition (quality and vigor), topography, soils and site index or productivity information. Stand-specific forest management practices needed to sustain productivity, health and vigor must be included with proposed timetable for implementation.
4. Regeneration-Harvest Methods and Dates--For each stand, establish a target timetable for harvest of crop trees, specifying the type of regeneration-harvest (clear cut, seed tree, shelter wood, or selection regeneration systems as applicable).
5. Regeneration Technique--Should include a sound proposed regeneration plan for each stand when harvest of final crop trees is done. Specify intent to naturally regenerate or plant trees.

NOTE: Forest management plans can and should be updated as forest conditions significantly change (e.g. change in product class mix as the stand ages and grows, storm damage, insect or disease attack, timber harvest, thinning, wildfire). The county will audit plans periodically and, to remain eligible for use-value treatment, the plan must be implemented.

Part 4. Affirmation

AFFIRMATION OF APPLICANT—I (we) the undersigned declare under penalties of law that this application and any attachments hereto have been examined by me (us) and to the best of my (our) knowledge and belief are true and correct. In addition, I (we) fully understand that an ineligible transfer of the property or failure to keep the property actively engaged in commercial production under a sound management program will result in the loss of eligibility. I (we) fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Part 5. Continued Use *(Complete only if the property is currently in Present-Use Value and you are applying for immediate eligibility under the Continued Use exception. See G.S. 105-277.3(b2)(1) for full details.)*

- I certify:
1. The property is currently in Present-Use Value.
 2. I intend to continue the current use of the land under which it currently qualifies.
 3. I understand I will be responsible for all deferred taxes due because of any disqualification.
 4. I ACCEPT FULL LIABILITY FOR ANY EXISTING DEFERRED TAXES.

Note: If the property is currently in Present-Use Value and liability is not accepted, the full amount of the deferred taxes will typically be due in the name of the grantor immediately. Liability need not be accepted and no deferred taxes are due for qualifying transfers pursuant to G.S. 105-277.3(b) and (b1). For example, liability does not need to be accepted for qualifying transfers to relatives. However, any deferred taxes existing at the time of transfer will remain a lien on the property. Owners already receiving Present-Use Value on properties not included in this application may wish to review the alternative provisions of G.S. 105-277.3(b2)(2).

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

FOR OFFICE USE ONLY: ☐ APPROVED ☐ DENIED BY: _____ REASON FOR DENIAL: _____

North Carolina Department of Agriculture & Consumer Services
N.C. Forest Service



Steven W. Troxler
Commissioner



Scott Bissette
Assistant Commissioner

100 Years of Protecting, Managing & Promoting North Carolina's Forests

3810 M. L. King Jr. Blvd.
New Bern, NC 28562-2236
April 15, 2015

D-4 FM
Projects - Jones
Blizzard, J.E. – 34° 59.987' / -77° 40.169'

J.E. Blizzard
1909 Cambridge Dr.
Kinston, NC 28504

Dear Mr. Blizzard:

On April 2, 2015, Jones County Ranger Wayne Bell and I examined your woodland properties located off Watering Pond Road in Jones County. You had requested that the N.C. Forest Service provide you with forest management recommendations for your property. I understand that your objective is to manage your timber to maximize future sawtimber production.

Enclosed is a "Woodland Management Plan and Map." The plan lists our recommendations for managing your woodland. The acreage figures used in the plan are based on measurements from aerial photographs. Some additional information is given below.

Present Condition and Recommendations

Area 1 (see enclosed map) is approximately 93± acres of a 1-year-old mixed hardwoods and loblolly pine. Area 1 was clearcut harvested in 2014 and was hand planted with loblolly pine on roughly a 7' x 7' spacing in the spring of 2015. Other species present consist of American holly, devil's walking stick, horse sugar, red maple, redbay, sweetgum, switchcane, and water oak. Trees in Area 1 are currently considered non-merchantable at this time.

I recommend you allow Area 1 to continue growing for an additional 8 to 10 years. At that time, you should contact the N.C. Forest Service to reexamine the area for possible pre-commercial thinning recommendations.

Environmental Considerations

Heavy equipment should stay off the area during wet periods. The soil compaction, soil rutting, and soil structure deterioration from working on the tract under wet conditions can result in a tremendous reduction in site productivity.

On December 9, 1999, the North Carolina Environmental Management commission adopted rules to protect 50-foot wide riparian, or waterside, buffers along waterways in the Neuse and Tar-Pamlico River Basins. These rules require protection of existing forest buffers along all intermittent and perennial streams, lakes, ponds, and estuaries located in the Neuse and Tar-Pamlico River Basins. It is extremely important that these rules be followed, as violating these rules can increase nutrients into waterways and also result in large fines. Enclosed you will find a "Neuse and Tar-Pamlico Buffer Rules" handout. This is a condensed version of the rule that outlines the specific forestry buffer requirements. When the "Riparian Buffer Rules" conflict with "Forest Practices Guidelines Related to Water Quality," the more protective shall apply.

Forest Practice Guidelines Related to Water Quality **must** also be followed to prevent water quality problems. This includes leaving a Streamside Management Zone (SMZ) along the any intermittent and perennial streams and water bodies located on the property.

I have enclosed information regarding "Forest Practices Guidelines Related to Water Quality" that **must** also be followed to prevent water quality problems during forestry activities. This includes leaving a Streamside Management Zone (SMZ) along all intermittent or perennial streams.

Selling Your Timber

Because of the value of the timber present, I strongly encourage you to hire a private consulting forester to handle any future timber sales to ensure that both your financial interests and natural resources are not compromised. A private consulting forester can cruise your timber to determine the volume of the timber present. With a good volume estimate and knowledge of local markets, a consulting forester can then provide you with a good appraisal of what your timber is worth. You will then know if you are receiving a good price for your timber. Also, a consulting forester is very knowledgeable with environmental regulations that must be followed during harvest. I have enclosed information about "Selecting a Consulting Forester," a "List of Consulting Foresters for Jones County," a "List of Timber Buyers for Jones County," and information about "Timber Sale Contracts."

Other Considerations

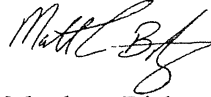
I would suggest you continue to maintain a close watch on your timber and look for any serious disease or insect infestations. Some signs to look for are clusters of dead pine trees or trees in which the entire crown has turned reddish-brown. If you suspect your timber may have a disease or insect causing damage, contact your County Ranger immediately.

By following this management plan and providing a copy to the Jones County Tax Office, your woodland should qualify for present use valuation. This valuation is used on tracts of timber over 20 acres that are being managed in a responsible manner. This classification could greatly reduce your tax burden.

Closing

I recommend you allow Area 1 to continue growing for 8 to 10 years. If you have any questions, feel free to call Jones County Ranger Wayne Bell at (252) 448-5531 or me at (252) 514-4764. We look forward to working with you in the future.

Sincerely,



Matthew Bishop
Service Forester
N.C. Registered Forester #1747

MB:WB:LW

Enclosures: Forest Practices Guidelines Related to Water Quality
Neuse and Tar-Pamlico Buffer Rules
Selecting a Consulting Forester
List of Consulting Foresters for Jones County
List of Timber Buyers for Jones County
Timber Sale Contracts

cc: Wayne Bell, Jones County Ranger

**N.C. FOREST SERVICE
DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES**

WOODLAND MANAGEMENT PLAN

PRESCRIPTION SHEET FOR: J.E. Blizzard

DATE: April 15, 2015

DESCRIPTION OF AREA: Area 1

ACRES: 93±

Area 1 is occupied by a planted 1-year-old loblolly pine stand with naturally regenerated hardwoods. The dominant soil types are somewhat poorly drained, Stallings loamy fine sand; very poorly drained, Torhunta fine sandy loam; poorly drained, Muckalee loam; and moderately well drained, Pactolus loamy fine sand. Loblolly pine site indices range from 79 to 90 (depending on soil type, a loblolly pine has the potential to grow between 79 and 90 feet tall after 50 years).

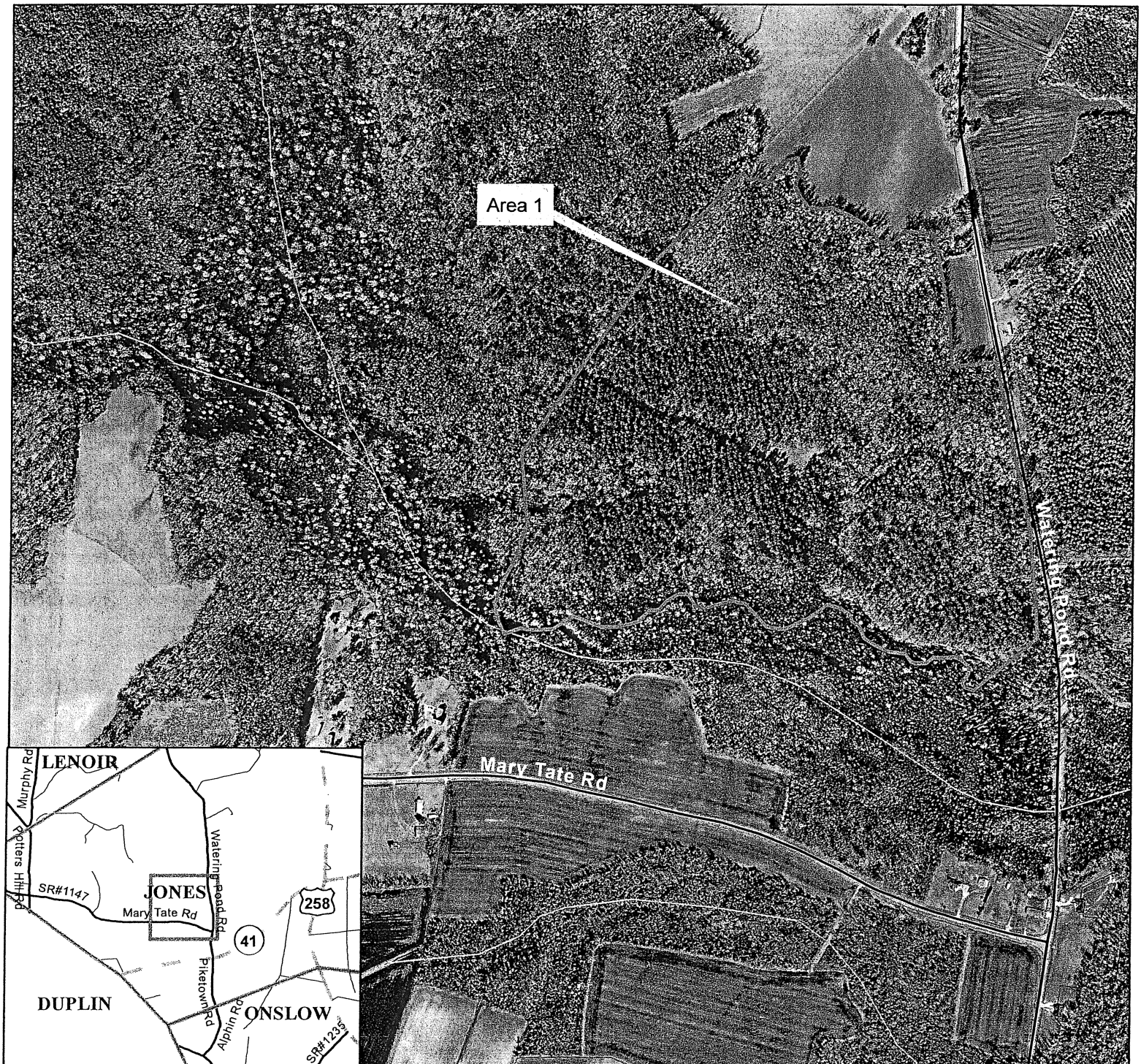
<u>RECOMMENDATIONS</u>	<u>BY WHOM AND WHEN</u>
1. Reexamine in 8 to 10 years for possible pre-commercial thinning.	1. Landowner to contact N.C. Forest Service for reexamination (2023 to 2025).
2. Reexamine in 8 to 10 years after for possible 1st commercial thinning.	2. Landowner to contact N.C. Forest Service for reexamination (2033 to 2035).
3. Reexamine in 8 to 10 years after 1 st thinning for possible 2 nd commercial thinning recommendations.	3. Landowner to contact N.C. Forest Service for reexamination (2043 to 2049).
4. Reexamine in 10 to 12 years after 2 nd thinning for possible final harvest recommendations.	4. Landowner to contact N.C. Forest Service for reexamination (2059 to 2061).

ALL PRACTICES MUST MEET NCFS STANDARDS AND FOREST PRACTICES GUIDELINES RELATED TO WATER QUALITY.



N.C. Forest Service Woodland Management Map

Acerages and Boundaries are Approximate



Landowner: J.E. Blizzard
County: Jones
Latitude: 34° 59.987'
Longitude: -77° 40.169'
Date: 4/15/15
Drawn By: Matthew Bishop
Acres: 93±

0 330 660 1,320
Feet

1 inch = 660 feet

Legend

- NC/US
- State Route
- Other
- Water Course
- Stand_Boundary
- County Boundary



The materials available at this web site are for informational purposes only and do not constitute a legal document.

<u>Land Description:</u>			<u>LUC:</u> 9	<u>NBHD:</u> 106 Tuckahoe					
<u>N-Fact:</u>	<u>Topo1:</u> level		<u>Topo3:</u>				<u>Road 1:</u> paved second		
<u>Zoning:</u>	<u>Topo2:</u>		<u>Traffic:</u>				<u>Road 2:</u>		
<u>L#</u>	<u>Typ</u>	<u>Code</u>	<u>Desc</u>	<u>Size</u>	<u>BaseRate</u>	<u>Adj</u>	<u>AdjRate</u>	<u>Value</u>	
1	A	1	Homesite	1.0000	4862		4862	4,662	
2	A	52	Woods 2	3.0300	850		850	2,576	
3	A	1	Homesite	0.9700	4862		4862	4,522	
4	A	26	Open 6	1.3200	1800		1800	2,376	
5	A	22	Open 2	0.9100	2700		2700	2,457	
6	A	22	Open 2	6.5400	2700		2700	17,658	
7	A	22	Open 2	6.2500	2700		2700	16,875	
8	A	55	Woods 5	3.7300	700		700	2,611	
Total Parcel Size:				AC	43.1000	Rate/AC	1,646.64	Value	70,970

Ag Use	LN	Soil	Acres	Rate	Value
CAM	1		1	0.00	4,662
F	n/a	ST	3.03	195.00	591
CAM	3		.97	0.00	4,522
A	n/a	LN	1.32	40.00	53
A	n/a	WO	.91	785.00	714
A	n/a	NOB	6.54	785.00	5,134
A	n/a	ST	6.25	785.00	4,906
F	n/a	LN	3.73	40.00	149
F	n/a	TO	15.71	275.00	4,320
F	n/a	WO	3.26	195.00	636
F	n/a	NOB	.38	195.00	74
Value					25,761

Comments:

OB&Y		<u>Yr Blt</u>	<u>Eff Yr</u>	<u>W x L</u>	<u>Area</u>	<u>Grd</u>	<u>Units</u>	<u>Mod Cd</u>	<u>Rate</u>	<u>RCN</u>	<u>Cnd</u>	<u>Funct</u>	<u>%Cmp</u>	<u>%Gd</u>	<u>RCNLD</u>
				X											
				X											
				X											
				X											
				X											
Total:															

(LAND SUMMARY)

--- LAND DATA ---

#	MTH	TYPE	ACRES/SQ.FT	ACT FRT	EFF FRT	EFF DPTH	DPTH	FAC	UNIT	PRICE	GRD	CLSS	WOODS:	%ADJ	APPR VAL	DEFER VALUE	TAX VALUE
1	A	1	1.00	43.1	1.97					4,662	15.02	6	LN	26.11	4,662	2,323	4,662
2	A	2	1.32							1,800		2	WO		2,376	1,743	53
3	A	2	0.91							2,700		2	NOB		2,457	12,524	714
4	A	2	6.54							2,700		2	ST		17,658	11,969	5,134
5	A	2	6.25							2,700		2	LN		16,875	2,462	4,906
6	A	5	3.73							700		5	TO		2,611	9,819	149
7	A	5	15.71							900		1	WO		14,139	2,135	4,320
8	A	5	3.26							850		2	NOB		2,771	249	636
9	A	5	0.38							850		2	ST		323	1,985	74
10	A	5	3.03							850		2			2,576		591
11	A	1	0.97							4,662		2			4,522		4,522

TOTAL ACRES 43.1

TOTAL LAND-VALUE
DEFERRED AMOUNT

70,970
45,209 TAX VALUE 25,761

CURRENT LAND 70,970 BUILDING 0 TOTAL 70,970
ASSESSED LAND 70,970 BUILDING 0 TOTAL 70,970

REVIEW CODE REVIEW REASON

REVIEW DATE REVIEWER ID

ESTIMATE LAND BUILDING TOTAL

REVIEW CODE REVIEW REASON

MAINTAINED ON

EFFECTIVE DATE OF: 01 JAN 2014
PAGE: 2/2

JONES COUNTY, NC / PROPERTY RECORD CARD / APPR

7 APR 2015
ARCEL 3495-76-8925-00 ACCT 2906

--- LAND DATA ---
(LAND SUMMARY)

#	MTH	TYPE	ACRES/ SQ.FT	65.5	HOMESITE:			0.00	CLEARED:			0.00	WOODS:			65.50	APPR VAL	DEFER VALUE	TAX VALUE
				ACT FRT	EFF FRT	EFF	DPTH	DPTH	FAC	UNIT	PRICE	GRD	CLSS	SOIL	%ADJ				
1	A	5	2.53								700			WO		1,771	1,278	493	
2	A	5	1.70								750			TO		1,275	807	468	
3	A	5	19.27								700			PA		13,489	9,731	3,758	
4	A	5	14.83								650			MK		9,640	7,119	2,521	
5	A	5	27.17								700			ST		19,019	13,721	5,298	

TOTAL ACRES 65.5

TOTAL LAND-VALUE	45,194	
DEFERRED AMOUNT	32,656	TAX VALUE
		12,538

REVIEW CODE	REVIEW DATE	REVIEWER ID	REVIEW REASON	TOTAL
URRUNT LAND	45,194	BUILDING		0
SSSESSED LAND	45,194	BUILDING		0
ESTIMATE LAND		BUILDING		TOTAL
REVIEW CODE		REVIEW REASON		
REVIEW DATE		REVIEWER ID		
ESTIMATE LAND		BUILDING		TOTAL
REVIEW CODE		REVIEW REASON		

MAINTAINED ON 12 MAR 2013

Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

(G.S. 105-277.2 through G.S. 105-277.7)

Jones County

JUL 10 2015

Tax Department

County of Jones, NC

Tax Year 2015

Full Name of Owner(s) <u>Jack and Carol Metts</u>			
Mailing Address of Owner <u>803 Benson Rd</u>			
City <u>Garner</u>	State <u>NC</u>	Zip Code <u>27529</u>	
Home Telephone Number <u>(919) 418-7401</u>	Work Telephone Number <u></u>	Ext. <u></u>	Cell Phone Number <u>(919) 779-1221</u>

Instructions

Application Deadline: This application must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land.

Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: www.dorn.com/downloads/CountyList.pdf. DO NOT submit this application to the North Carolina Department of Revenue.

- Office Use Only:

This application is for: (check all that apply)

☒ **AGRICULTURE (includes Aquaculture)**

☐ **HORTICULTURE**

☒ **FORESTRY**

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each tax parcel included in this application:

PARCEL ID	OPEN LAND in Production	OPEN LAND not in Production	WOOD LAND	WASTE LAND	CRP LAND	HOME SITE	OTHER (Describe in Comments)	TOTAL ACRES
① 4445-38-1957-00	80.01		19.73					0.00
② 4445-29-9832-00	.46							0.00
③ 4445-39-0832-00	.46							0.00
④ 4445-39-1832-00	.46							0.00
⑤ 4445-39-2832-00	.46							0.00
⑥ 4445-39-3832-00	.46							0.00

Comments: ⑦ 4445-39-4833-00 .46 ⑧ 4445-39-6833-00 .46 ⑨ 4446-31-9094-00 28.3 ⑩ 4445-39-5833-00 .46 ⑪ 4445-39-7833-00 .46 ⑫ 4446-21-0097-00 38.77 ⑬ 4446-21-0097-00 38.77 ⑭ 4446-21-0097-00 38.77 ⑮ 4446-21-0097-00 38.77 ⑯ 4446-21-0097-00 38.77 ⑰ 4446-21-0097-00 38.77 ⑱ 4446-21-0097-00 38.77 ⑲ 4446-21-0097-00 38.77 ⑳ 4446-21-0097-00 38.77 ㉑ 4446-21-0097-00 38.77 ㉒ 4446-21-0097-00 38.77 ㉓ 4446-21-0097-00 38.77 ㉔ 4446-21-0097-00 38.77 ㉕ 4446-21-0097-00 38.77 ㉖ 4446-21-0097-00 38.77 ㉗ 4446-21-0097-00 38.77 ㉘ 4446-21-0097-00 38.77 ㉙ 4446-21-0097-00 38.77 ㉚ 4446-21-0097-00 38.77 ㉛ 4446-21-0097-00 38.77 ㉜ 4446-21-0097-00 38.77 ㉝ 4446-21-0097-00 38.77 ㉞ 4446-21-0097-00 38.77 ㉟ 4446-21-0097-00 38.77 ㊱ 4446-21-0097-00 38.77 ㊲ 4446-21-0097-00 38.77 ㊳ 4446-21-0097-00 38.77 ㊴ 4446-21-0097-00 38.77 ㊵ 4446-21-0097-00 38.77 ㊶ 4446-21-0097-00 38.77 ㊷ 4446-21-0097-00 38.77 ㊸ 4446-21-0097-00 38.77 ㊹ 4446-21-0097-00 38.77 ㊺ 4446-21-0097-00 38.77 ㊻ 4446-21-0097-00 38.77 ㊼ 4446-21-0097-00 38.77 ㊽ 4446-21-0097-00 38.77 ㊾ 4446-21-0097-00 38.77 ㊿ 4446-21-0097-00 38.77

☐ Yes ☒ No Does the applicant own property in other counties that is also in present-use value and is within 50 miles of this property? If YES, list the county or counties and parcel identification number(s):

County: Parcel ID:

County: Parcel ID:

IMPORTANT!

AGRICULTURE and HORTICULTURE applications with LESS than 20 acres of woodland generally need to complete PARTS 1, 2, and 4.

AGRICULTURE and HORTICULTURE applications with MORE than 20 acres of woodland generally need to complete PARTS 1, 2, 3, and 4.

FORESTRY applications need to complete PARTS 1, 3, and 4.

ADDITIONALLY, applications for CONTINUED USE of existing present-use value classification need to complete PART 5.

Please contact the Tax Assessor's office if you have questions about which parts should be completed.

Part 1. OwnershipOn what date did the applicant become the owner of the property? DATE: 1970s

If owned less than four full years on January 1, provide: Name of Previous Owner: _____

How the Applicant is Related to the Previous Owner: _____

☐ Yes ☒ No ➤ Did one of the applicants reside on the property on January 1 of the year for which this application is made?

If YES, provide name of resident: _____

☒ Yes ☐ No ➤ Are any of the acres leased out to a farmer? If YES, indicate: Number of acres leased out: _____Name of farmer leasing the land: Rodney + Kendy Riggs Phone: (252) 670-1114**Choose the legal form of ownership from "a - e" below, and answer the questions, if any, for that ownership:**☐ a. One Individual ☒ b. Husband and Wife (as tenants by the entirety)☐ c. Business Entity. (Circle one: Corporation, Limited Liability Company, Partnership) List all the direct shareholders, members, or partners of the business entity and their farming activities:

Member: _____	Farming Activities: _____
Member: _____	Farming Activities: _____
Member: _____	Farming Activities: _____
Member: _____	Farming Activities: _____

☐ Yes ☐ No ➤ Are any of the direct shareholders, members, or partners either a business entity or trust (i.e. not an individual)? If YES, you must attach a breakdown of those business entities or trusts until you reach the individual level of ownership interest and you must describe those individuals' farming activities.☐ Yes ☐ No ➤ Once you have reached the individual level of ownership interest, are all of the individuals relatives of each other? (See G.S. 105-277.2(5a) for the definition of relative.)

State the principal business of the business entity: _____

☐ d. Trust. List the trustee(s), name of the trust, and all of the beneficiaries:

Trustee(s): _____	Name of trust: _____
Beneficiary: _____	Farming Activities: _____
Beneficiary: _____	Farming Activities: _____
Beneficiary: _____	Farming Activities: _____
Beneficiary: _____	Farming Activities: _____

☐ Yes ☐ No ➤ Are any of the beneficiaries either a business entity or trust (i.e. not an individual)? If YES, you must attach a breakdown of those business entities or trusts until you reach the individual level of ownership interest and you must describe those individual's farming activities.☐ Yes ☐ No ➤ Once you have reached the individual level of ownership interest, are all of the beneficiaries either the trust's creator or relatives of the creator? (See G.S. 105-277.2(5a) for the definition of relative.)☐ e. Tenants in common. List the tenants and their percentage of ownership (round to the nearest 0.1%):

Owner _____ %	Owner _____ %
Owner _____ %	Owner _____ %

☐ Yes ☐ No ➤ Are any of the tenants either a business entity or trust? If YES, you must make a copy of this page for each business entity or trust. You must complete the business entity section only or trust section only for each tenant, as appropriate, labeling each copy with the name of the business entity or trust.**The Tax Assessor may contact you for additional information after reviewing this application.**

Part 2. Agriculture and Horticulture

For the past three years and for each tax parcel within the farm unit, enter the agricultural or horticultural products actually produced on the land and the gross income from the sale of the products, including livestock, poultry, and aquatic species. **INCOME INFORMATION IS SUBJECT TO VERIFICATION.**

If payments are received from any governmental soil conservation or land retirement program, indicate the acres and amount of income in the table below. Provide the name of the program in the Product column.

Do not include income received from the rental of the land. Income must be from the sale of the product.

	ONE YEAR AGO 20 <u>2014</u>			TWO YEARS AGO 20 <u>2013</u>			THREE YEARS AGO 20 <u>12</u>		
Parcel ID	Product	Acres	Income	Product	Acres	Income	Product	Acres	Income
	Soybeans	150.8	35,257.00	Soybeans	150.8	44,335.00	Soybeans	150.8	60,716.00
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0
	Totals	0.00	0	Totals	0.00	0	Totals	0.00	0

☐ Yes ☐ No ➤ If this application covers a horticultural tract used to grow **Christmas trees**, has a written management plan been prepared? If **YES**, attach a copy. If **NO**, attach a full explanation of your operation that contains at least the following: year each tract was planted, gross income from each tract, site management practices, number of trees per acre, and expected date of harvesting for each tract.

If this application covers an aquatic species farming operation, enter the total pounds produced for commercial sale annually for the last three years: Year 20 : lbs, Year 20 : lbs, Year 20 : lbs

Part 3. Forestry

Attach a complete copy of your forest management plan. Indicate below who prepared the plan:

☐ N.C. Division of Forest Resources ☐ Consulting Forester ☐ Owner ☐ Other

Note: The property must be actively engaged in the commercial growing of trees under a sound management program as of January 1 of the year for which application is made.

Key elements in a written plan for a sound forestland management program are listed below:

1. Management and Landowner Objectives Statement—Long range and short range objectives of owner(s) as appropriate.
2. Location—Include a map or aerial photograph that locates the property described and also delineates each stand referenced in the "Forest Stand(s) Description/Inventory and Stand Management Recommendations" (item 3 below).
3. Forest Stand(s) Description/Inventory and Stand Management Recommendations -- Include a detailed description of various stands within the forestry unit. Each stand description should detail the acreage, species, age, size (tree diameter, basal area, heights), condition (quality and vigor), topography, soils and site index or productivity information. Stand-specific forest management practices needed to sustain productivity, health and vigor must be included with proposed timetable for implementation.
4. Regeneration-Harvest Methods and Dates--For each stand, establish a target timetable for harvest of crop trees, specifying the type of regeneration-harvest (clear cut, seed tree, shelter wood, or selection regeneration systems as applicable).
5. Regeneration Technique--Should include a sound proposed regeneration plan for each stand when harvest of final crop trees is done. Specify intent to naturally regenerate or plant trees.

NOTE: Forest management plans can and should be updated as forest conditions significantly change (e.g. change in product class mix as the stand ages and grows, storm damage, insect or disease attack, timber harvest, thinning, wildfire). The county will audit plans periodically and, to remain eligible for use-value treatment, the plan must be implemented.

Part 4. Affirmation

AFFIRMATION OF APPLICANT – I (we) the undersigned declare under penalties of law that this application and any attachments hereto have been examined by me (us) and to the best of my (our) knowledge and belief are true and correct. In addition, I (we) fully understand that an ineligible transfer of the property or failure to keep the property actively engaged in commercial production under a sound management program will result in the loss of eligibility. I (we) fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

x <u>Carol C. Mittle</u>	<u>owner</u>	<u>7-8-15</u>
Signature of Owner (All tenants of a tenancy in common must sign.)	Title	Date
x <u>Jack O. Mittle</u>	<u>owner</u>	<u>7-8-15</u>
Signature of Owner (All tenants of a tenancy in common must sign.)	Title	Date
_____ Signature of Owner (All tenants of a tenancy in common must sign.)	_____ Title	_____ Date

Part 5. Continued Use *(Complete only if the property is currently in Present-Use Value and you are applying for immediate eligibility under the Continued Use exception. See G.S. 105-277.3(b2)(1) for full details.)*

- I certify:
1. The property is currently in Present-Use Value.
 2. I intend to continue the current use of the land under which it currently qualifies.
 3. I understand I will be responsible for all deferred taxes due because of any disqualification.
 4. I ACCEPT FULL LIABILITY FOR ANY EXISTING DEFERRED TAXES.

Note: If the property is currently in Present-Use Value and liability is not accepted, the full amount of the deferred taxes will typically be due in the name of the grantor immediately. Liability need not be accepted and no deferred taxes are due for qualifying transfers pursuant to G.S. 105-277.3(b) and (b1). For example, liability does not need to be accepted for qualifying transfers to relatives. However, any deferred taxes existing at the time of transfer will remain a lien on the property. Owners already receiving Present-Use Value on properties not included in this application may wish to review the alternative provisions of G.S. 105-277.3(b2)(2).

_____ Signature of Owner (All tenants of a tenancy in common must sign.)	_____ Title	_____ Date
_____ Signature of Owner (All tenants of a tenancy in common must sign.)	_____ Title	_____ Date
_____ Signature of Owner (All tenants of a tenancy in common must sign.)	_____ Title	_____ Date

FOR OFFICE USE ONLY: ☐ APPROVED ☐ DENIED BY: _____ REASON FOR DENIAL: _____